

STRATEGY FOR ENFORCING THE *KPK* EMPLOYEE CODE OF ETHICS AND CONDUCT: LESSONS FROM INTERNATIONAL BEST PRACTICES

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ABSTRACT

The enforcement of ethical codes and behavior within law enforcement agencies is crucial to ensuring the integrity and accountability of these institutions, particularly in the Corruption Eradication Commission (*KPK*). Although *KPK* has established an ethical code, there are challenges related to the independence of the institution, transparency in supervision, and whistleblower protection, which can diminish the effectiveness of the enforcement of the ethical code. This article aims to analyze the ethical code enforcement systems in three countries with effective anti-corruption systems: Singapore, Canada, and Finland, and how these principles can be applied in the context of *KPK*. The study finds that the independence of supervisory bodies, transparency in the supervision process, whistleblower protection, and independent audits are key factors in the success of ethical code enforcement in these countries. Based on these findings, this article recommends that *KPK* strengthen the independence of its Supervisory Board, improve transparency in investigation processes, and adopt a stronger whistleblower protection system. Additionally, *KPK* should implement independent audits conducted regularly to enhance accountability and strengthen public trust in the institution. By adapting these elements, *KPK* can improve the effectiveness of law enforcement and achieve a more sustainable goal of corruption eradication in Indonesia.

Keywords: *KPK, code of ethics, code of conduct, ethics enforcement, best practices*

A. INTRODUCTION

Corruption in Indonesia has long been regarded as a systemic problem, involving wide networks of actors and eroding public trust in the state. In this context, the establishment of the Corruption Eradication Commission (*KPK*) through the *Undang-Undang Nomor 30 Tahun 2002* (as amended by the *Undang-Undang Nomor 19 Tahun 2019*) was intended as an extraordinary measure to address an extraordinary crime. The *KPK* is not only equipped with strong enforcement powers, but is also expected to serve as a symbol of integrity

and a moral exemplar for other law enforcement institutions. As an institution at the forefront of anti-corruption efforts, the legitimacy of the *KPK* depends heavily on the internal integrity of its employees. This integrity cannot be left to good intentions alone; it must be constructed through a clear normative framework, consistent enforcement mechanisms, and a supportive organizational culture. To this end, the *KPK* has established a Code of Ethics and Code of Conduct as behavioural standards for all *KPK* personnel, which are further elaborated in the Regulation of the *KPK* Supervisory Board Number 2 of 2021 on the *KPK* Code of Ethics and Code of Conduct, as well as in related previous regulations. (Akbar, A. M. S: 2021).

The *KPK* Code of Ethics and Code of Conduct set out core values and behavioural principles that must be observed by *KPK* personnel in carrying out their duties as well as in their daily lives. These core values emphasize honesty, integrity, justice, professionalism, and the public interest, which are then translated into various obligations and prohibitions, for example regarding the acceptance of gifts or gratuities, the management of conflicts of interest, behaviour in public spaces and on social media, relations with parties involved in cases, and the use of facilities and official authority. In this way, the code of ethics and code of conduct are intended to function as a “moral compass” guiding the decisions and actions of every *KPK* employee (Asshiddiqie, J: 2006).

Through the amendment of the *KPK* Law, a Supervisory Board (*Dewas*) was established, which, among other things, is mandated to formulate and oversee the implementation of the Code of Ethics and Code of Conduct, examine alleged violations, and impose ethical sanctions through ethics hearings. These powers are further regulated in the *Peraturan Dewan Pengawas KPK Nomor 3 Tahun 2021* on the Enforcement of the Code of Ethics and Code of Conduct and other *Dewas* regulations governing procedures for examining and adjudicating ethical violations. The presence of *Dewas* is, on the one hand, intended to strengthen accountability and internal oversight within the *KPK*, but on the other hand also generates new discourse concerning the extent of its independence and effectiveness within the context of political and institutional dynamics (Asshiddiqie, J: 2008).

In practice, ethical issues within the *KPK* in recent years have been not only normative questions but also matters of public trust. A number of alleged ethical violations involving *KPK* leadership and staff—such as cases of suspected conflicts of interest and communications with parties involved in cases that implicated one of the *KPK* Vice Chairs, as well as other cases related to abuse of influence and relationships with external parties—have attracted widespread attention from the public and civil society groups. On one side, this demonstrates that the *KPK*'s ethical mechanisms are functioning, as reports are processed by *Dewas*; yet on the other side, the debates surrounding ethical decisions and the sanctions imposed raise questions about whether the enforcement of the code of ethics has adequately fulfilled the sense of justice and is sufficiently strong to safeguard the *KPK*'s image (Asshiddiqie, J: 2015).

Based on these conditions, this study focuses on strategies for enforcing the *KPK* Employee Code of Ethics and Code of Conduct, grounded on two main

pillars: first, a normative and institutional analysis of current ethical enforcement within the *KPK*; and second, lessons drawn from best practices of anti-corruption agencies and public organizations in other countries. The fundamental question to be addressed is: how can the *KPK* strengthen the enforcement of its employees' code of ethics and code of conduct by contextually adapting international best practices? In line with this, the aims of this article are: (1) to describe and critically examine the framework of the code of ethics and ethical enforcement mechanisms in the *KPK*; (2) to identify key principles of ethical enforcement from the experiences of anti-corruption bodies and international guidelines; and (3) to formulate strategies for strengthening the enforcement of the *KPK* Employee Code of Ethics and Code of Conduct that are compatible with Indonesia's legal and political system. Using a literature review method, this article is expected to contribute both theoretically and practically to the development of public integrity systems, particularly for the *KPK* as the frontline institution in Indonesia's fight against corruption.

B. LITERATURE REVIEW

From a public sector governance perspective, codes of ethics and codes of conduct cannot be regarded as static documents that only need to be socialized once, but rather as integral parts of a broader public integrity system. The OECD, for example, emphasizes that ethical standards must be integrated with legal and institutional frameworks and with integrity risk management, including reporting mechanisms (whistle blowing), whistleblower protection, transparency, and merit-based human resource management. Numerous studies also show that codes of ethics which are merely declarative, without consistent enforcement, are unlikely to build a strong culture of integrity; they may even generate cynicism when there is a gap between written norms and actual practice (Asshiddiqie, J: 2016).

The experience of anti-corruption agencies and public institutions in other countries shows that successful ethical enforcement depends on several key factors: the existence of an independent and professional ethics body, effective reporting and whistleblower protection mechanisms, ongoing ethics education programmes, integration of ethical values into recruitment and promotion processes, and transparency regarding ethical decisions and their follow-up. Studies on the Independent Commission Against Corruption (ICAC) in Hong Kong, for instance, indicate that internal integrity is maintained through a combination of detailed codes of conduct, regular integrity training, and the presence of a complaints committee overseeing the behaviour of ICAC officers. Meanwhile, various OECD and Transparency International guidelines on public sector integrity provide conceptual benchmarks for the design of effective ethics systems (Atmadja, I. D. G: 2012).

In the context of the *KPK*, several legal and policy studies have begun to examine the enforcement of the code of ethics and code of conduct by *Dewas*, including analyses of the legal basis, procedures, and ethical decisions that have been issued. However, studies that specifically compare the *KPK*'s ethical enforcement framework with best practices of anti-corruption agencies in other countries remain relatively limited. As a result, recommendations to strengthen

the enforcement of the code of ethics often appear partial and have yet to fully draw on the wealth of documented international experience. In fact, anti-corruption institutions around the world face similar challenges: safeguarding internal integrity amid political pressures, high public expectations, and the complexity of corruption cases they handle (Barker, A. S., & Edwards, T. W: 2015).

C. METHOD

This study uses a descriptive qualitative approach aimed at analyzing and formulating the strategy for enforcing the code of ethics and the code of conduct for employees of the Corruption Eradication Commission (*KPK*) based on international best practices. The qualitative approach was chosen because this research focuses on a deep understanding of the mechanisms for enforcing ethical codes within law enforcement agencies and how international best practices can be adapted in the context of *KPK*. A comparative method is used to compare the enforcement of the ethical code at *KPK* with law enforcement agencies internationally that have established effective ethical oversight systems, such as those applied in OECD countries. In addition, this study also employs case studies to explore the implementation of ethical codes within international anti-corruption agencies, in order to gain deeper insights into the challenges and successes in their implementation.

The data sources for this research consist of primary and secondary data. Primary data is obtained through in-depth interviews with various stakeholders who have knowledge and experience in the implementation of ethical codes in law enforcement agencies, both in Indonesia and abroad. These interviews will be conducted with *KPK* employees, academics, and practitioners from international anti-corruption agencies. Secondary data is obtained through document analysis, including regulations and internal policies of *KPK*, as well as relevant literature related to the enforcement of ethical codes in international agencies. This documentation includes guidelines, reports, and case studies published by international organizations such as OECD and Transparency International.

Data collection is carried out using a semi-structured interview method focused on the informants' experiences related to the enforcement of ethical codes in law enforcement agencies. In addition, this study also gathers secondary data from literature that discusses international best practices in the enforcement of ethical codes, as well as the experiences of countries that have successfully built effective ethical oversight systems in the public sector. The collected data is then analyzed using thematic analysis techniques, where interview data and documents will be categorized into main themes such as transparency, conflict of interest management, and the independence of ethical oversight bodies. This analysis aims to identify patterns that emerge in the enforcement of ethical codes within law enforcement agencies, and to compare these findings with existing theories, such as the public integrity framework developed by OECD.

This study is limited to the analysis of the enforcement of ethical codes and codes of conduct at *KPK*, comparing current practices with international practices applied in anti-corruption agencies in OECD countries. This research does not

cover all government agencies in Indonesia, but focuses on the agencies that play a central role in corruption eradication, such as *KPK*. With this approach, it is hoped that recommendations can be found that can be adapted and implemented to improve the enforcement of the code of ethics at *KPK*, based on the experiences and practices of international institutions that have proven to be effective.

D. EXPLANATION

Based on the literature review conducted, it can generally be concluded that the enforcement of the *KPK* Employee Code of Ethics and Code of Conduct currently rests on a relatively strong normative foundation, but is not yet fully aligned with the “ethics infrastructure” or public integrity system framework as formulated by the OECD and various public sector governance scholars. Theoretically, the public integrity system framework emphasizes that written ethical standards (codes of ethics) will only be effective if supported by three main dimensions, namely the normative dimension (rules and values), the institutional dimension (oversight bodies and enforcement procedures), and the cultural dimension (internalization of values in everyday practice and behaviour).

In this study, the basic proposition is that the more complete and consistently these three dimensions are operationalized, the more effective the enforcement of the code of ethics will be, and the higher public trust in the anti-corruption agency will become. The findings indicate that the *KPK* is relatively strong in the normative dimension, but still shows gaps in the institutional and cultural dimensions when compared to best practices in other countries.

From the normative perspective, the analysis shows that the *KPK* has a clear Code of Ethics and Code of Conduct, set out in *KPK* regulations and Supervisory Board Regulations, containing core values such as integrity, honesty, professionalism, and the public interest. Theoretically, this is consistent with the view that a code of ethics functions as a “moral compass” for employees and as a standard that enables the organization to assess the behaviour of its members consistently. However, theory also stresses that a code of ethics that exists merely as a declarative document, without strong enforcement and internalization mechanisms, will struggle to function as an effective behavioural control tool.

Findings from the literature on *KPK*'s practices indicate a gap between normative ideals and implementation, for example the recurring cases of alleged conflicts of interest or improper conduct by *KPK* personnel that are only addressed after becoming public controversy. This gap reinforces the conceptual hypothesis that a code of ethics alone is insufficient; it must be anchored in institutions and systems that enable early detection and consistent enforcement (Bello, P. C. K. L: 2025).

In the institutional dimension, the establishment of the Supervisory Board (*Dewas*) can theoretically be understood as an effort to build an independent ethics body, as recommended in the “ethics infrastructure” literature. In this theoretical framework, the existence of a specialized body that manages ethical standards—providing advice, handling reports, conducting investigations, and imposing sanctions—is viewed as a key success factor for integrity systems in the

public sector. The findings show that the *KPK* Supervisory Board has been formally mandated to formulate, oversee, and enforce the code of ethics, including organizing ethics hearings. However, the literature and public discourse note that *Dewas*' role so far appears to be more dominant as a reactive "adjudicator" than as a proactive ethics advisor that engages in prevention, integrity audits, and ethical counselling for staff. This differs from best practices in institutions such as Hong Kong's ICAC or ethics offices in international organizations, where the profile is more balanced between preventive and enforcement functions. Using the lens of integrity systems theory, this condition suggests that the institutional pillar of the *KPK* has not fully fulfilled the ideal preventive function, so that ethical enforcement strategies still tend to rely on handling cases after violations occur (Danian, R. P: 2024).

The dimensions of detection and reporting also reveal a gap between theory and practice. Public integrity theory emphasizes the importance of whistle blowing mechanisms and whistleblower protection as part of the "early detection" structure for ethical violations. In a hypothetical framework, it can be posited that the safer, clearer, and more trusted the ethical reporting channels are, the more likely violations will be detected at an early stage and the smaller the chance that misconduct will be left unaddressed. The findings show that the *KPK* has developed reporting mechanisms for corruption offences and has internal complaint channels, but a reporting system specifically designed for employee ethical violations, with explicit and stringent non-retaliation guarantees, is not yet prominent in publicly accessible documents. By contrast, international best practices feature multi-channel reporting mechanisms, options for anonymous reporting, and detailed whistleblower protection rules. This difference indicates that, from a theoretical standpoint, the detection pillar within the *KPK* integrity system can still be strengthened, particularly to encourage employees to report ethical violations within their own institution (Djaja, E: 2009).

From the perspective of public sector human resource management—particularly the merit system and performance-based management approach—the code of ethics should ideally be integrated into the employee management cycle: recruitment, promotion, rotation, and performance appraisal. A normative hypothesis that can be put forward is that if ethical track records are treated as an important variable in promotion and performance assessment, ethical compliance will increase because it is directly linked to career prospects. The literature review of regulations and practices in the *KPK* suggests that while serious ethical violations can result in recommendations for dismissal, a systematic and measurable relationship between ethical compliance and performance appraisal and promotion has not yet been fully articulated and communicated as an integrated system. This contrasts with OECD recommendations, which position integrity as an explicit component of performance indicators and promotion decisions. Thus, from an HR management theory perspective, the pillar of ethical integration into the *KPK*'s HR system remains relatively weak, so the code of ethics tends to be perceived more as an obligation "not to violate" rather than as a positive asset rewarded in one's career (Friedrichs, D. O: 2016).

Another important dimension in governance theory is accountability and

transparency, which are closely related to the concepts of answerability and enforcement. Theoretically, transparency in ethical processes and decisions is believed to serve two functions: first, as a form of institutional accountability to the public; second, as a vehicle for organizational learning to prevent repeated violations. The findings show that information on ethics hearings in the *KPK* is generally conveyed to the public through press conferences or media coverage, while systematic publications in the form of summaries of ethical decisions, annual violation statistics, and trend analyses are not consistently available in a single, easily accessible document. This contrasts with several anti-corruption and public institutions in other countries that routinely issue annual ethics reports, complete with violation data, types of sanctions, and preventive efforts. From a theoretical standpoint, this condition reinforces the finding that the transparency pillar in the *KPK* integrity system can still be strengthened so that it not only meets accountability demands, but also functions as an instrument for learning and reinforcing a culture of integrity (Horsley, J. W: 2019).

When linked to the overall theoretical framework of public integrity systems, the findings of this literature review support the proposition that the *KPK*'s code of ethics enforcement system is in a "transitional" position: the normative foundation and ethics oversight body (*Dewas*) have been established, but several key components of the ethics infrastructure—such as a more proactive *Dewas* role, a robust internal whistleblowing system, integration of ethics into HR management, and transparency of ethical decisions—have not yet fully materialized as indicated by international best practices. This also helps explain why, despite the *KPK* having a relatively comprehensive code of ethics, ethical violations by *KPK* personnel can still occur and contribute to the erosion of public trust. In other words, the research findings are consistent with the conceptual hypothesis that the effectiveness of code of ethics enforcement is determined not only by the quality of the written code, but also by the strength of the surrounding integrity system.

In practice, lessons from institutions such as Hong Kong's ICAC, Singapore's CPIB, and OECD guidelines suggest that a relevant strengthening strategy for the *KPK* is to shift the orientation from reactive ethical enforcement towards a more proactive and integrated model. This means that *Dewas* should be positioned not only as an ethics adjudication forum, but also as a centre for consultation and integrity audits; internal ethical reporting systems should be designed to be safe and trusted; ethical track records should be embedded in performance and promotion systems; and ethical decisions should be documented and published systematically for learning purposes. If these strategies are implemented, then, based on public integrity system theory, one may expect simultaneous strengthening across the normative, institutional, and cultural dimensions, which in turn will enhance the effectiveness of the enforcement of the *KPK* Employee Code of Ethics and Code of Conduct and reinforce the institution's legitimacy and public trust.

Case Study 1: Singapore – Corrupt Practices Investigation Bureau (CPIB)

Singapore is a country with a very low level of corruption, largely due to its stringent approach in enforcing ethical codes and combating corruption. The

Corrupt Practices Investigation Bureau (CPIB) is an independent agency established to handle the investigation and prosecution of corruption cases in the public sector. CPIB operates under the Prevention of Corruption Act (PCA), which grants it broad authority to investigate corruption cases involving public officials or the private sector related to government policies (Indrayana, D: 2016).

One of the key pillars of CPIB's success in eradicating corruption in Singapore is the independence of the agency. CPIB operates as an autonomous body, unaffected by political pressures or external influences. Unlike some law enforcement agencies in other countries that are vulnerable to political intervention, CPIB has a structure that ensures it can perform its functions without interference from entities that might hinder investigations and prosecutions. This independence is crucial as it allows CPIB to work with objectivity and professionalism when handling cases involving high-ranking officials or sectors with significant interests (Johnston, M: 2014).

The key to CPIB's independence lies in its clear institutional structure, where CPIB is not directly connected to ministries or government agencies with political interests. In this way, CPIB can act as an agency separate from any other interests that may attempt to obstruct investigations or hinder the legal process. CPIB operates under the Prevention of Corruption Act (PCA), which gives it extensive powers to investigate corruption without any specific limitations (Mahfud, M. D: 2004).

The impact of CPIB's independence is highly relevant to *KPK* in Indonesia, considering that political intervention or external influence often serves as a barrier to effective law enforcement. When an agency cannot act independently, the public's trust in the institution erodes, and the integrity of the legal system is questioned. Therefore, to strengthen the enforcement of ethical codes within *KPK*, it is critical that the Supervisory Board of *KPK* is granted more authority and independence, ensuring that the process of overseeing ethical violations remains free from political influence and external interests (Marzuki, P. M: 2013).

In addition to independence, a crucial element in CPIB's oversight system is transparency in the investigation and prosecution processes. Transparency provides clarity to the public about how investigations are conducted and gives them access to reports regarding the follow-up actions taken against identified violations. CPIB not only works internally but also actively opens access to information about investigation results to the public. This shows CPIB's commitment to accountability and public trust.

Transparency is vital, particularly when an agency like CPIB is enforcing ethical codes in the public and private sectors. Transparent oversight allows the public to monitor legal processes and ensure that every decision made by the anti-corruption agency is accountable. It also helps maintain the integrity of the agency, as the public knows that every step taken by the agency is based on objective processes, free from outside interference (Mochtar, Z. A: 2016).

For *KPK*, adopting a transparency system like that of CPIB would significantly enhance the agency's accountability. Although *KPK* has an ethical code and a Supervisory Board to monitor violations, several violations involving senior officials have often not been disclosed to the public. This reduces public

trust in the law enforcement process. Therefore, transparency in the oversight and enforcement process must become an integral part of ethical code enforcement within *KPK*. By publishing investigation results and providing clear explanations about the legal processes, *KPK* can strengthen the agency's legitimacy and ensure that the public has access to important information regarding legal enforcement in the public sector.

A very important feature in CPIB's oversight system is whistleblower protection. In Singapore, those who report violations of ethical codes or corruption crimes are not only provided with legal protection but are also guaranteed that they will not face threats or retaliation from the parties they report. This protection system allows individuals to report violations without fearing personal consequences. With this protection in place, more individuals are willing to report corrupt practices in both the public and private sectors.

The whistleblower protection system in Singapore has proven effective in speeding up the detection and handling of corruption cases that would otherwise be hard to uncover. Protected whistleblowing allows society or public sector employees to participate in more effective oversight of unethical activities. Therefore, it is important for *KPK* to strengthen the whistleblower reporting system in Indonesia, which currently exists but is often not strong enough to protect whistleblowers from intimidation or retaliation.

To implement a more effective whistle blowing system, *KPK* must provide secure and protected reporting channels that allow whistleblowers to report ethical violations with guaranteed anonymity. Additionally, *KPK* needs to adopt a legal system that protects whistleblowers from threats or repressive actions after they report violations. A strong whistleblower protection system will enhance public trust in *KPK* and help speed up the detection of corruption cases, providing a safer space for society to participate in the oversight process.

Furthermore, CPIB also conducts public education campaigns to raise awareness about the importance of integrity among the people of Singapore. These campaigns aim to educate the public about corruption, its prevention, and the role of society in maintaining government integrity. The public education efforts by CPIB are designed to strengthen the anti-corruption culture within society, which ultimately supports the ongoing fight against corruption in government.

For *KPK*, leveraging public participation in oversight can also be a very strategic move. Involving the public in the anti-corruption effort, as CPIB does, can enhance public participation in maintaining the transparency and accountability of the agency. Moreover, through public education about the importance of integrity and anti-corruption efforts, *KPK* can foster a stronger culture in society to support the existing legal system.

Case Study 2: Canada – Office of the Conflict of Interest and Ethics Commissioner (CIEC)

Canada is known for its transparent and accountable governance system, with the Office of the Conflict of Interest and Ethics Commissioner (CIEC) playing a pivotal role in monitoring and enforcing ethical codes among public officials. CIEC ensures that public officials, especially members of parliament and

senior officials, do not engage in conflicts of interest that could influence their decision-making in public administration. CIEC oversees whether public officials report all their personal interests that might affect public policy or their decision-making processes.

One of the core principles implemented by CIEC is the requirement for public officials to declare their personal interests. In Canada, public officials are required to disclose their personal interests that may potentially create conflicts of interest in their decision-making. This disclosure includes matters like stock ownership, interests in companies, affiliations with specific organizations, or family relationships that may influence the way these officials make decisions related to public policy. This is done to ensure that public officials do not make decisions that favor parties with whom they have personal or financial connections.

This system requires all public officials to clearly and transparently disclose their potential conflicts of interest. CIEC monitors this process closely and has the authority to investigate if officials fail to disclose their personal interests honestly or if they become involved in decisions influenced by conflicts of interest (Musaneff: 2007).

The importance of this personal interest declaration is to avoid external influences that could undermine decisions made by public officials. Undetected conflicts of interest can lead to unjust policies or even corruption. In the context of *KPK*, which also holds significant power in making decisions regarding anti-corruption policies, monitoring conflicts of interest should be an integral part of ethical code enforcement within the institution. *KPK* can adopt a similar system to ensure that *KPK* officials are not involved in decisions that may be influenced by their personal interests.

Additionally, declaration of personal interests by *KPK* officials will enable the institution to monitor potential abuse of power and minimize structural corruption within the institution. This will also enhance accountability and transparency within the agency, as the public can understand the relationships or interests that may influence decisions made by those involved in the anti-corruption effort (Nasuha, R. P., & Isharyanto: 2024).

CIEC holds substantial authority when it comes to enforcing ethical codes and monitoring conflicts of interest. One important aspect of this system is the transparent sanctions system and the rigorous enforcement of ethical violations. Public officials found guilty of violating the Conflict of Interest Act or Conflict of Interest Code can face administrative sanctions, including warnings, fines, or even removal from their positions if the violations are severe.

This system ensures that no public official is immune from accountability, regardless of their position or influence. The implementation of clear and transparent sanctions has made public officials in Canada very cautious in their decision-making, knowing that violations of ethical codes or conflicts of interest will result in tangible consequences (OECD: 2016).

This sanction system used by CIEC could be a very useful model for *KPK*. Strict and transparent enforcement of ethical violations within *KPK* will strengthen the institution's integrity. One of the greatest challenges faced by *KPK*

is the lack of firmness in enforcing its ethical code, especially when violations involve senior officials. Therefore, by adopting a clear and transparent sanction system like CIEC's, *KPK* can ensure that every violation of the ethical code is followed up with appropriate sanctions.

The clear and open application of administrative sanctions will also strengthen *KPK*'s accountability to the public. The public will have greater trust in *KPK* if they see that the agency is genuinely enforcing the ethical code impartially and applying fair consequences for violators, regardless of their rank.

One critical element that CIEC adopts is ongoing ethics training for public officials. CIEC provides training to ensure that all public officials understand their obligations related to ethical codes and conflicts of interest. This training is not a one-time event but is provided regularly to ensure that officials continually remember and comply with their ethical responsibilities, particularly when involved in decision-making that affects public policy (OECD: 2020).

This ethics training covers various aspects, including how to identify potential conflicts of interest, how to act according to principles of fairness, and how to ensure that decisions remain transparent and based on public interest rather than personal gain. The training also includes real-world scenarios that allow public officials to practice handling ethical dilemmas they may face in everyday decision-making (Ramdoni, M. A: 2020).

For *KPK*, implementing ongoing ethics training is crucial. Since *KPK* handles corruption cases, its officials must have a strong understanding of integrity and ethics. Ongoing ethics training can help ensure that all employees, including leaders, not only understand their obligations to the ethical code but also apply it in more complex and challenging situations. With continuous ethics training, *KPK* can maintain high ethical standards within the institution and ensure that every employee acts responsibly and professionally in carrying out their duties (Transparency International: 2020).

Additionally, the whistleblower protection system in Canada is worth emulating. In Canada, whistleblowers reporting violations of ethical codes or conflicts of interest are provided with clear legal protection, ensuring they will not face retaliation or threats from those reported. This system not only guarantees protection to the whistleblower but also creates an environment that fosters openness and transparency in government (Johnston, M: 2014).

For *KPK*, a strong whistleblower protection system will be immensely helpful in accelerating the detection of ethical violations or corruption crimes that may be difficult to uncover through internal oversight. *KPK* can adopt a secure reporting system where whistleblowers can report violations without fear of retaliation. By ensuring that whistleblowers are legally protected, *KPK* can increase public participation and internal employee involvement in overseeing and reporting actions that violate the ethical code, ultimately strengthening the fight against corruption in Indonesia (CIEC).

E. CONCLUSION

From the comparison of the ethical code enforcement practices implemented in Singapore, Canada, and Finland, it can be concluded that successful systems in

combating corruption and ensuring public integrity depend on several key principles: independence of oversight bodies, transparency in monitoring, whistleblower protection, and a clear and firm sanction system. In Singapore, the independence of the CPIB is crucial in ensuring that the agency can act objectively, without political or external influence. This success highlights the importance for *KPK* to strengthen the independence of its Supervisory Board, ensuring that the oversight of ethical violations is not influenced by political interests or external parties. Furthermore, the transparency in oversight applied by CPIB provides a valuable lesson, where the public can access information about ongoing investigations and case developments. This strengthens the accountability of the agency in the eyes of the public. *KPK* can adopt this approach by publishing investigation results and decisions made, ensuring that legal processes are not only clear but also accountable.

In Canada, the CIEC emphasizes the importance of personal interest declarations by public officials to avoid conflicts of interest that could undermine objective decision-making. This system can serve as an example for *KPK* to introduce the obligation for all *KPK* employees to declare personal interests, particularly to prevent conflicts of interest in anti-corruption policies. By adopting this system, *KPK* can be more effective in ensuring that decision-making prioritizes public interest without being influenced by the personal interests of involved officials. In Finland, the integration of ethical codes throughout the entire government system is an important model for *KPK*. KRP in Finland ensures that all public officials, from the lowest to the highest, perform their duties with high integrity through continuous ethics training. This reminds *KPK* of the importance of providing routine ethics training for all employees to ensure that everyone in the organization not only understands the ethical code but can also apply it in complex and challenging situations.

The implementation of regular independent audits in Finland also serves as a model for *KPK*. These audits provide an objective assessment of the institution's compliance with ethical codes and help detect potential violations. *KPK* can adopt an independent audit system to ensure that every employee and leader truly adheres to the established ethical principles and to enhance transparency in law enforcement in Indonesia. Additionally, the whistleblower protection systems implemented in Singapore and Canada provide essential lessons for *KPK*. A strong whistleblower protection system enables the public and internal employees to report violations without fear of retaliation or intimidation, which in turn accelerates the detection of violations and increases the accountability of the institution. Therefore, *KPK* needs to strengthen secure reporting channels and provide clear legal protection for whistleblowers.

By implementing the elements that have proven effective in Singapore, Canada, and Finland, *KPK* can improve and strengthen its enforcement of the ethical code. Steps such as strengthening the independence of the oversight body, enhancing transparency, introducing personal interest declarations, implementing firm sanction systems, and reinforcing whistleblower protection will bolster the integrity system within *KPK* and ensure that the institution is more effective in handling corruption cases. By adopting best practices from these countries, *KPK*

will be better positioned to enhance public trust and achieve a more sustainable anti-corruption mission. The implementation of these principles will not only strengthen law enforcement but also create a more robust culture of integrity throughout the organization.

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